

The Church of Scotland

ERSKINE PARISH CHURCH OF SCOTLAND

RECEIPTS AND PAYMENTS ACCOUNTS

For Year ended 31st December 2023

Congregation No; 140758

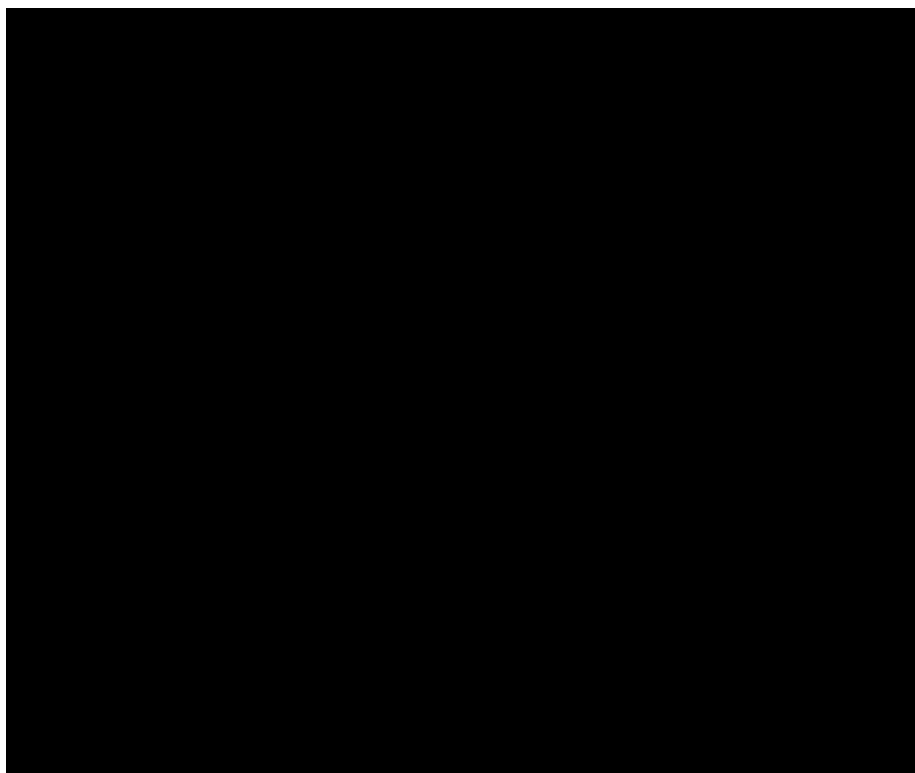
Scottish Charity No; SCO17177

Reference and Administrative Information

Charity Name: Erskine Parish Church of Scotland
Charity Registration Number: SCO17177
Congregation Reference No: 140758
Contact Address: 17 Douglas Crescent
Erskine
Renfrewshire
PA8 6BJ

Trustees

Other Trustees



Independent Examiner



Bankers

Bank of Scotland
Bridgewater
Erskine PA8 7AA

Erskine Parish Church of Scotland

Trustees' Annual Report for year ended 31st December 2023

Governing Document

Throughout 2023, Erskine Parish Church was administered in accordance with the terms of the Unitary Form of Constitution.

Recruitment and Appointment of Trustees

2023

Members of the Kirk Session are the charity trustees. The members of the Kirk Session are the active elders of the Church and are chosen from those members of the Church who are considered to have the appropriate gifts and skills.

Elders are appointed without limit of time and continue as elders as long as they remain on the Congregational Roll although, some choose to retire and are no longer active members of the Kirk Session and as such are not Trustees.

The minister is a member of the Kirk session and is elected by the congregation and inducted by Presbytery, in this case the Presbytery of Clyde.

Throughout the year [REDACTED] has been the minister of the parish.

Organisational Structure

Towards the end of 2023, the minister commenced a review of the church's administrative and management structure. This review examined the role of Trustees and Elders and aimed to develop a more effective system of managing pastoral duties and business obligations.

On 24th February 2024, a revised structure was approved by the Kirk Session. The new structure separates the roles and responsibilities of Elders and Trustees. Elders now need not be trustees and can focus their attention on the pastoral requirements of the church. Trustees remain Elders but will also be involved in the Core Groups that have been established to manage Pastoral Care, Worship, Safeguarding, Young People and Families, Finance and Governance, Property, Local Mission, The Hub, and Media and Communications.

Each Core Group has a remit and specified levels of delegated authority as decided by the Kirk Session.

Membership of the Core Groups is not restricted to Elders or Trustees. Any member of the congregation with the relevant skills and experience can join a Core Group.

More information on Core Groups is on the website. [erskineparish.com](https://www.erskineparish.com)

The Governing Body of the church continues to be the Kirk Session, comprising Trustees that have responsibilities within the Core Groups.

Objectives and Activities

The Church of Scotland is Trinitarian in doctrine, reformed in tradition and Presbyterian in polity. It exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

As a national Church it acknowledges a distinctive call and duty to bring the ordinances of Christianity to the people of every parish of Scotland. It does this through a territorial ministry, Erskine Parish being one of the parishes within the Presbytery of Clyde.

Risk Management

The major risks to which the charity is exposed, as identified by the trustees, have been reviewed and systems or procedures have been established to manage those risks.

Review of 2023

2023 was a busy year for Erskine Parish Church and for our minister.

In May we had a commemorative lunch to mark the coronation of King Charles 111.

Income from hall lets increased and donations from groups and individuals were very much appreciated. Our regular lets included Slimming World, AA, MSP Surgery, Blood Transfusion Service and a community foot care service delivered through ROAR.

Groups and organisations using the premises included the Guild, Boys Brigade, Rainbows, Brownies, Guides, Parent and Toddlers, Boxing Exercise, and Line Dancing.

Our audio-visual equipment received a much-needed upgrade to improve the quality of our Sunday services. The church website was also upgraded, the new design being much more informative and user friendly.

These projects were led by [REDACTED] and funded through a legacy, external grant awards, and the congregations' Mile of Pennies fund.

Worship and Outreach

Attendance at our Sunday services increased, and we welcomed new members to our congregation. Our online presence through You-Tube and Spotify continued.

Junior Church sessions are held during the Sunday service and are led by a team of volunteers from the congregation.

The JAM group (Jesus and Me) continues to hold monthly worship services for adults with learning disabilities.

Our thanks to the Sunday Hub Team for providing team and coffee after the service. All proceeds are donated to church funds.

The Worship Team organised and led services in the minister's absence.

The Hub Coffee House continues to be a popular and well used lunch time venue for the community. It is managed entirely by volunteers, and the church is very appreciative of the Hub Team's time and efforts in making the facility so successful. The Hub also hosts a confidential Listening Service.

Early in 2023 [REDACTED] started a boxing exercise class in Park Mains High School which was subsequently extended to the wider community. The church now hosts a weekly evening session.

[REDACTED] is Chaplain to Bargarran Primary School, Erskine Waterfront Campus and Renfrew FC, and a Board member for Crossreach. He is also an active member of Erskine Churches Together. During the year ECT provided ongoing support to local asylum seekers who were temporarily accommodated in the local hotel.

Beyond the Parish

In addition to his ministry to Erskine Parish Church and the local community, the Rev [REDACTED] has a number of roles reflecting his service to Clyde Presbytery and the wider Church of Scotland.

In 2023 he was appointed by Presbytery as interim moderator for Arrochar, Luss and Rhu and Shandon, requiring him to work with another three congregations and Kirk Sessions.

He is also a regular contributor to religious programming on BBC Radio Nan Gaidheal and BBC Alba. And, in September 2023, he enrolled on an online Masters Degree course in Theology Worldview and Culture.

Statement of Trustees' Responsibilities

The members of the Kirk Session must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session are responsible for keeping proper accounting records which on request, must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) regulation 2006.

Financial Review

During 2023 a number of grants were received to fund roof repairs and outreach work. A generous legacy helped to upgrade the Church website and audio- visual equipment.

Keeping the church and manse in good repair, meeting our health and safety obligations and commitments to the Church of Scotland and keeping fully compliant with legal and regulatory requirements cost Erskine Parish Church a monthly average of £10,000 last year.

We are very grateful to the congregation for their weekly offerings and to church organisations and other groups for their generous donations. These are essential just to cover ongoing routine expenses.

The Trustees continued to carefully monitor expenditure and the year ended with an overall surplus.

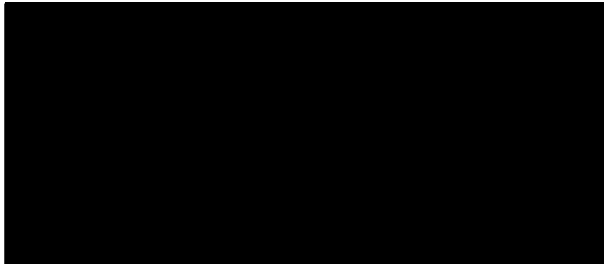
Policy on Reserves

On 31st December 2023, total unrestricted funds amounted to £45,023, in keeping with the Trustees' policy of holding sufficient available funds for four months' expenditure.

This total included two accounts designated for planned maintenance and upgrades for the manse and church.

It is the Trustees' intention to review this policy during 2024 in view of significant cost increases, particularly in relation to energy supplies and maintenance works.

Approved by the Trustees and signed on their behalf by:

A large black rectangular box redacting the signature of the Session Clerk.

Session Clerk

21st May 2024

Erskine Parish Church of Scotland
SC017177

Independent Examiner's Report to the Trustees of Erskine Parish Church of Scotland

I report on the accounts of the charity for the year ended 31st December 2023 which are set out on pages 6 to 8

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

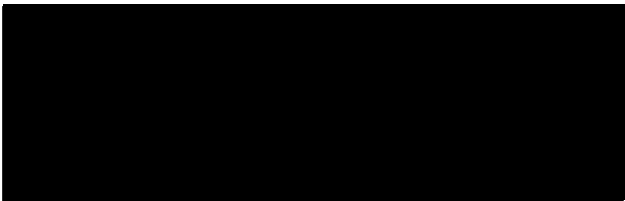
The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

In the course of my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Date: 29/8/2024

Erskine Parish Church of Scotland
Receipts and Payments Account

Year ended 31st December 2023

	Note	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Receipts					
Voluntary Income	1	101,310	651	101,961	83,096
Activities for generating funds	2	9,275	-	9,275	3,698
Investment Income	3	-	136	136	-
Other Income	4	38,021	-	38,021	15,391
Income from charitable activities	5	14,805	-	14,805	9,207
Total receipts		163,411	787	164,198	111,392
Payments					
Costs of generating Funds					
Charitable activities	6	125,597	728	126,325	129,204
Total Payments		125,597	728	126,325	129,204
Excess / (Deficit) of Receipts over Payments for year before transfers		37,814	59	37,873	(17,812)
Transfers between funds		(9,000)	9,000	-	-
Excess / (Deficit) of Receipts over Payments for year		28,814	9,059	37,873	(17,812)

Statement of Balances
As at 31st December 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Funds 2022 £
Bank & Deposit Balances				
Bank & deposit balances brought forward	36,265	155	36,420	54,232
Movement in year:				
Excess of Receipts over Payments for the year	28,814	9,059	37,873	(17,812)
Bank & deposit balances carried forward	65,079	9,214	74,293	36,420
Other Liabilities				
Liabilities				
Examiner's Fee	-	-	-	-

The accounts were approved by the Trustees

Session Clerk

Treasurer

Date: 21st MAY 2024

Erskine Parish Church of Scotland
Notes forming part of the financial statements
For the year ended 31st December 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	2022 £
1 Voluntary Income				
Offerings	£68,716	£651	£69,367	£67,918
Tax recovered on offerings	£16,104		£16,104	£3,834
Organisation donations	£13,334		£13,334	£8,514
Other Offerings and donations	£3,156		£3,156	£2,830
	£101,310	£651	£101,961	£83,096
2 Activities for Generating Funds				
Regular Fundraising Events				
Use of Premises	£9,275		£9,275	£3,698
	£9,275		£9,275	£3,698
3 Investment Income				
Bank Interest	-	£136	£136	-
4. Other Income				
Grants	£14,753		£14,753	-
Legacy	£22,000		£22,000	13,891
Misc	£1,268		£1,268	1,500
	£38,021		£38,021	15,391
5. Incoming Resources From Charitable Activities				
Weddings & Funerals	£1,210		£1,210	2,170
The Hub net of costs	£13,595		£13,595	7,037
	£14,805		£14,805	9,207
6. Analysis of Expenditure				
Give to Grow Allocation	£57,559		£57,559	£60,952
Presbytery Dues	£1,455		£1,455	£718
Minister's Expenses	£2,651		£2,651	£1,414
Manse Repairs and Maintenance	£1,767		£1,767	£8,841
Fabric Repairs & Maintenance	£6,406		£6,406	£11,948
Council Tax	£3,042		£3,042	£2,884
Insurance	£2,764		£2,764	£2,555
Gas	£4,320		£4,320	£3,958
Electricity	£3,227		£3,227	£3,793
Church Office and Stationery supply	£3,026		£3,026	£2,972

Hygiene and Pest Control Service	£2,683		£2,683	£2,494
Church phone	£778		£778	£778
Worship	£962		£962	£4,021
Other Expenses	£9,783		£9,783	£300
Flower purchases	£0	£728	£728	£434
Employer costs	£17,254		£17,254	£15,728
Congregational Group Expenses	£7,920		£7,920	£5,414
	£125,597	£728	£126,325	£129,204
Governance costs				
Examiner's fee	Nil	Nil	Nil	Nil

All Church of Scotland congregations contribute to the National Stipend Fund which bears the cost of all ministers' stipends and employers' contributions for national insurance, pension and housing and loan fund.

Ministers' stipends are paid in accordance with the National Stipend scale, which is related to years of service.

For the year under review the minimum stipend was £30,135, and maximum stipend in 5th and subsequent years of service was £37,032.

Council tax for the manse was £3042.

7. Trustee Remuneration

Two employees are Connected Persons.

The Organist has been employed since 2010 and is paid in accordance with the Church of Scotland's salary scales.

His mother was ordained as an Elder in 2017.

The Admin Assistant works 8 hours per week and is paid 50p above the National Minimum Wage hourly rate. She is the grandchild of a serving Elder. This relationship was not known until after the appointment. She was appointed in 2020 following an open recruitment process.

The Elders concerned do not participate in discussions relating to salary levels or recruitment processes.

8. Movement in Funds	1st Jan 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	31st Dec 2023 £
Restricted Funds					
Flower Fund	106	651	(728)	-	29
Roof Fund	49	136	-	9,000	9,185
	155	787	(728)	9,000	9,214

Unrestricted Funds

General Fund	7,970	143,332	(117,677)	(9,000)	24,625
Other Unrestricted Funds					
Fabric Fund	10,286	-	-	-	10,286
Line Dancing	70	1,938	(1,900)		108
Exchange Fund	8,629	-	-	-	8,629
Mile of Pennies	582	902	-	-	1,484
The Guild	2,309	6,890	(4,940)	(1,050)	3,209
Fellowship	128	-	-	-	128
Junior Church	1,080	43	(117)	-	1,006
Parent & Toddler	986	1,095	(227)	(900)	954
The Hub	3,065	13,595		(3,000)	13,660
J.A.M.	1,160	566	(736)	-	990
	28,295	25,029	(7,920)	(4,950)	40,454
Total all Funds	36,420	169,148	(126,325)	(13,950)	74,293

Purpose of Restricted Funds

Flower Fund:

This is a fund to provide flowers for display during services of worship
It no longer has a bank account, operating on a cash basis with a manual accounts book

Roof Fund

This fund is for major roof works

	2023	2022
	£	£
9 Collections for Third Parties	-	-
	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>